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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GORHAM

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,192	622	1,814	845	2,659
10	ATTENDING PUPILS (OCTOBER 2011)	1,210	626	1,836	860	2,696
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,201.0	624.0	1,825.0 (68%)	852.5 (32%)	2,677.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	70.6 (17:1)	39.0 (16:1)	56.8 (15:1)	=	166.4	/	163.5	=	1.02	X	8472,147	=	5876,281	2765,309
B.	GUIDANCE	3.4 (350:1)	1.8 (350:1)	3.4 (250:1)	=	8.6	/	11.0	=	.78	X	567,167	=	300,825	141,565
C.	LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	/	4.0	=	.85	X	216,156	=	124,938	58,795
D.	HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	/	5.0	=	.68	X	250,682	=	115,916	54,548
E.	EDUCATION TECHS	12.0 (100:1)	6.2 (100:1)	3.4 (250:1)	=	21.6	/	17.5	=	1.23	X	315,968	=	264,276	124,365
F.	LIBRARY TECHS	2.4 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.3	/	2.5	=	2.12	X	46,433	=	66,938	31,500
G.	CLERICAL	6.0 (200:1)	3.1 (200:1)	4.3 (200:1)	=	13.4	/	13.6	=	.99	X	423,761	=	285,276	134,247
H.	SCHOOL ADMIN.	3.9 (305:1)	2.0 (305:1)	2.7 (315:1)	=	8.6	/	10.0	=	.86	X	794,052	=	464,362	218,523

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		67,525	31,543
B.	Supplies and Equipment	346	478		631,450	407,495
C.	Professional Development	59	59		107,675	50,298
D.	Instructional Leadership Support	24	24		43,800	20,460
E.	Co- and Extra-Curricular Student	34	114		62,050	97,185
F.	System Administration/Support	220	220		401,500	187,550
G.	Operations & Maintenance	1,013	1,204		1848,725	1026,410

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1219,412	573,841
B.	Education & Library Technicians	36.00%	119,237	56,111
C.	Clerical	29.00%	82,730	38,932
D.	School Administrators	14.00%	65,011	30,593

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	605,306	284,831
16	Adjustment for Title I Revenues	-122,835	-57,804

17	TOTALS	12630,398	6276,296
18	E.P.S. RATES	6,921	7,362

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,831.0	846.0	2,677.0		
	OCTOBER 2009	1,804.0	837.0	2,641.0		
	APRIL 2010	1,824.0	831.0	2,655.0		
	OCTOBER 2010	1,784.0	865.0	2,649.0		
	APRIL 2011	1,810.0	845.0	2,655.0		
	OCTOBER 2011	1,832.0	859.0	2,691.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,821.0 +	0.00	X	6,921.00	= 12,603,141.00
	9-12 PUPILS	852.0 +	0.00	X	7,362.00	= 6,272,424.00
	ADULT EDUC. COURSES AT .1	2.8		X	7,362.00	= 20,613.60
	K-8 EQUIV. INSTR. PUPILS	2.125		X	6,921.00	= 14,707.13
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,362.00	= 5,521.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2096	381.7	X .15	X	6,921.00	= 396,261.86
	9-12 DISADVANTAGED @ .2096	178.6	X .15	X	7,362.00	= 197,227.98
	K-8 LIMITED ENGLISH PROF.	27.0	X .500	X	6,921.00	= 93,433.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	7,362.00	= 7,362.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,821.0		X	43.00	= 78,303.00
	9-12 STUDENT ASSESSMENT	852.0		X	43.00	= 36,636.00
	K-8 TECHNOLOGY RESOURCES	1,821.0		X	98.00	= 178,458.00
	9-12 TECHNOLOGY RESOURCES	852.0		X	296.00	= 252,192.00
	K-2 PUPILS	594.0	X .10	X	6,921.00	= 411,107.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,567,388.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,950,367.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,950,367.30

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	96,941.34	X	101.10%	=	98,007.69
32	SPECIAL EDUCATION - EPS ALLOCATION					3,645,235.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	483,666.16	X	101.10%	=	488,986.49
35	TRANSPORTATION - EPS ALLOCATION					1,287,976.12
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					126,005.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,646,211.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,596,578.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	GORHAM				
	09/01/12	ADD & REN TO GORHAM HS	481,850.00	25,077.15	506,927.15
	03/01/13	ADD & REN TO GORHAM HS	0.00	12,428.59	12,428.59
	11/01/12	NEW MIDDLE SCHOOL	729,589.20	161,499.85	891,089.05
	05/01/13	NEW MIDDLE SCHOOL	0.00	148,732.04	148,732.04
	10/01/12	NEW PREK-5 SCHOOL	895,907.00	298,722.95	1,194,629.95
	04/01/13	NEW PREK-5 SCHOOL	0.00	289,763.88	289,763.88
42	TOTAL PRINCIPAL & INTEREST		2,107,346.20	936,224.46	3,043,570.66
43	APPROVED LEASES FOR 2011-12 - GORHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - GORHAM				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - GORHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,043,570.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,640,149.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
GORHAM	2,673.0	100.00%	28,640,149.14		0.00		28,640,149.14		
TOTAL	2,673.0						28,640,149.14		
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			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
GORHAM			1,432,100,000	7.690		11,012,849.00		28,640,149.14	11,012,849.00 100.00% 7.69M
TOTAL			1,432,100,000			11,012,849.00		28,640,149.14	11,012,849.00 100.00% 7.69M
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					28,640,149.14	11,012,849.00	17,627,300.14	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					28,640,149.14	11,012,849.00	17,627,300.14	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							17,627,300.14	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.45% STATE SHARE % = 61.55%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.45% STATE SHARE % = 61.55%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					29,257,170.81			

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